

EXHIBIT A

LEWIS AND ROCA LLP

3993 Howard Hughes Parkway, Suite 600
Las Vegas, NV 89169-5996
Facsimile (702) 949-8321
Telephone (702) 949-8320
Susan M. Freeman AZ State Bar No. 004199
Email: sfreeman@lrlaw.com
Rob Charles NV State Bar No. 006593
Email: rcharles@lrlaw.com
John Hinderaker AZ State Bar No. 018024
Email: jhinderaker@lrlaw.com

FOLEY & LARDNER LLP

321 North Clark Street, Suite 2800
Chicago, IL 60610
Facsimile (312) 832-4700
Telephone (312) 832-4500
Edward J. Green IL State Bar No. 6225069
Email:
Geoffrey S. Goodman IL State Bar No. 6272297

Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re:

USA Commercial Mortgage Company,

USA Capital Realty Advisors, LLC,

USA Capital Diversified Trust Deed Fund, LLC,

USA Capital First Trust Deed Fund, LLC,¹

USA Securities, LLC,²

Debtors.

Case No. BK-S-06-10725-LBR

Case No. BK-S-06-10726-LBR

Case No. BK-S-06-10727-LBR

Case No. BK-S-06-10728-LBR¹

Case No. BK-S-06-10729-LBR²

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

**ORDER DISALLOWING AMENDED
CLAIM NO. 791 FILED BY THE
PENSION BENEFIT GUARANTY
CORPORATION**

Date of Hearing: April 17, 2008

Time of Hearing: 9:30 a.m.

Affects:

☐ All Debtors

☒ USA Commercial Mortgage Company

☐ USA Capital Realty Advisors, LLC

☐ USA Capital Diversified Trust Deed Fund, LLC

☐ USA Capital First Trust Deed Fund, LLC

☐ USA Securities, LLC

¹ This bankruptcy case was closed on October 12, 2007.

² This bankruptcy case was closed on December 26, 2007.

1 This matter having come before the Court upon the supplemental objection (the
2 “Objection”) of the USACM Liquidating Trust (the “USACM Trust”) [DE 5927], filed on
3 March 4, 2008, to the termination premium claim under 29 U.S.C. § 1306(a)(7) included
4 in Amended Claim No. 791 (the “Termination Premium Claim”) filed by the Pension
5 Benefit Guaranty Corporation (the “PBGC”); the PBGC having filed a response in
6 opposition to the Objection on March 14, 2008 (the “Response”) [DE 5984]; the USACM
7 Trust having filed a reply in support of the Objection on March 25, 2008 (the “Reply”)
8 [DE 6049]; the PBGC having filed a sur-reply in opposition to the Objection on March 31,
9 2008 (the “Sur-reply”) [DE 6063]; the Objection having come before the Court for hearing
10 on April 17, 2008 (the “Hearing”); the Court having considered the Objection, the
11 Response, the Reply, the Sur-reply, the arguments of counsel at the Hearing and other
12 materials of which this Court may take judicial notice; and the Court being otherwise
13 sufficiently advised;

14 IT IS HEREBY ORDERED:

- 15 1. The Objection is sustained for the reasons set forth by this Court in its oral
16 ruling at the Hearing; and
 - 17 2. The Termination Premium Claim No. 10725-00791-2 is hereby disallowed
18 in its entirety.
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1 PREPARED AND SUBMITTED:

2 **LEWIS AND ROCA LLP**

3 By: /s/ RC (#0006593)

4 Susan M. Freeman

5 Rob Charles

6 John Hinderaker

7 -and -

8 **FOLEY & LARDNER LLP**

9 Edward J. Green

10 Geoffrey S. Goodman

11 *Attorneys for USACM Liquidating Trust*

12 APPROVED

13 PENSION BENEFIT GUARANTY
14 CORPORATION

15 By: 

16 James Eggeman Assistant Chief Counsel (*pro*
17 *hac vice* pending)

18 Frank A. Anderson, DC 478234 (*pro hac vice*)

19 Erika E. Barnes, CA 197309 (*pro hac vice*)

20 Office of the Chief Counsel

21 1200 K. Street, NW Suite 340

22 Washington, DC 20005-3759

23 Email: anderson.frank@pbgc.gov

24 **APPROVED**

25 LISA POULIN, CHAPTER 11 TRUSTEE FOR
26 USA INVESTMENT PARTNERS, LLC

By: /s/ Gregory Garman

Gregory Garman

Gordon & Silver, Ltd.

3960 Howard Hughes Pky., 9th Floor

Las Vegas, NV 89109

Email: geg@gordonsilver.com

CERTIFICATION OF COUNSEL PURSUANT TO LOCAL RULE 9021

In accordance with Local Rule 9021, the undersigned certifies:

- ☐ The Court waived the requirements of approval under LR 9021.
- ☐ No parties appeared or filed written objections, and there is no trustee appointed in the case.
- ☐ No opposition was filed to the motion and no other party or counsel appeared at the hearing.
- ☒ I have delivered a copy of this proposed order to all attorneys and unrepresented parties who have appeared at the hearing, and any trustee appointed in the case, and each has approved or disapproved the order, or failed to respond, as indicated below:

PENSION BENEFIT GUARANTY CORPORATION (Approved)
[Claimant]

LISA POULIN, CHAPTER 11 TRUSTEE FOR USA INVESTMENT PARTNERS, LLC
(Approved) [Interested Party]

LEWIS AND ROCA LLP

By: /s/ RC (#0006593)
Susan M. Freeman
Rob Charles
Attorneys for USACM Liquidating Trust